



3014 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF BROKAW WATER UTILITY

Principal Office: 311 THIRD STREET
P.O. BOX 108
BROKAW, WI 54417-0108

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF BROKAW WATER UTILITY**Utility Address:** 311 THIRD STREET

P.O. BOX 108

BROKAW, WI 54417-0108

When was utility organized? 1/1/1943**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: WAYNE UTECHT**Title:** VILLAGE CLERK**Office Address:**

311 THIRD STREET

P.O. BOX 108

BROKAW, WI 54417-0108

Telephone: (715) 675 - 8712**Fax Number:****E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name:**Title:****Office Address:** KRAUSE, HOWARD & COMPANY, S.C.

P.O. BOX 179

WAUSAU, WI 54402-0179

Telephone: (715) 845 - 7306**Fax Number:** (715) 848 - 5302**E-mail Address:** Phoppe@krausehoward.com

President, chairman, or head of utility commission/board or committee:

Name: JUDITH ROSE**Title:** CHAIRPERSON**Office Address:**

311 THIRD STREET

P.O. BOX 108

BROKAW, WI 54417

Telephone: (715) 675 - 8712**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: KRAUSE, HOWARD & COMPANY, S.C.
P.O. BOX 179
WAUSAU, WI 54402-0179

Telephone: (715) 845 - 7306**Fax Number:** (715) 848 - 5302**E-mail Address:** Dhenk@krausehoward.com**Date of most recent audit report:** 3/10/2003**Period covered by most recent audit:** 01/01/2002 - 12/31/2002

Names and titles of utility management including manager or superintendent:

Name: JUDITH ROSE**Title:** CHAIRMAN**Office Address:**

311 THIRD STREET
P.O. BOX 108
BROKAW, WI 54417-0108

Telephone: (715) 675 - 8712**Fax Number:****E-mail Address:**

Name: ROBERT BAUMANN**Title:** TREASURER**Office Address:**

311 THIRD STREET
P.O. BOX 108
BROKAW, WI 54417

Telephone: (715) 675 - 8712**Fax Number:****E-mail Address:**

Name: WAYNE UTECHT**Title:** CLERK**Office Address:**

311 THIRD STREET
P.O. BOX 108
BROKAW, WI 54417-0108

Telephone: (715) 675 - 8712**Fax Number:****E-mail Address:**

Name of utility commission/committee: COMMISSION

Names of members of utility commission/committee:

ROBERT BAUMANN
JUDITH ROSE, PRESIDENT

IDENTIFICATION AND OWNERSHIP

Is sewer service rendered by the utility?

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	269,389	149,634	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	152,631	213,110	2
Depreciation Expense (403)	51,978	40,856	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	39,166	26,212	5
Total Operating Expenses	243,775	280,178	
Net Operating Income	25,614	(130,544)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	25,614	(130,544)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	814	1,636	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	814	1,636	
Total Income	26,428	(128,908)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	26,428	(128,908)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0		15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	0	0	
Net Income	26,428	(128,908)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	794,375	899,753	20
Balance Transferred from Income (433)	26,428	(128,908)	21
Miscellaneous Credits to Surplus (434)	34,661	23,530	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	855,464	794,375	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	269,389		269,389	1
Total (Acct. 400):	269,389	0	269,389	
Operation and Maintenance Expense (401-402):				
Derived	152,631		152,631	2
Total (Acct. 401-402):	152,631	0	152,631	
Depreciation Expense (403):				
Derived	51,978		51,978	3
Total (Acct. 403):	51,978	0	51,978	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	39,166		39,166	5
Total (Acct. 408):	39,166	0	39,166	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	25,614	0	25,614	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST	814	0	814 11
Total (Acct. 419):	814	0	814
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
NONE	0	0	0 13
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	814	0	814
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 14
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		0	0 15
NONE	0	0	0 16
Total (Acct. 426):	0	0	0
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	0	0
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0		0 17
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	0		0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	0	0	0
NET INCOME:	26,428	0	26,428
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	794,375	0	794,375 23
Total (Acct. 216):	794,375	0	794,375
Balance Transferred from Income (433):			
Derived	26,428	0	26,428 24
Total (Acct. 433):	26,428	0	26,428
Miscellaneous Credits to Surplus (434):			
FORGIVEN PROPERTY TAX EQUIVALENT	34,661	0	34,661 25
Total (Acct. 434):	34,661	0	34,661
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 28
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	855,464	0	855,464

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	269,389	0	0	0	269,389	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	269,389	0	0	0	269,389	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	56,661		56,661	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	56,661	0	56,661	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,192,243	2,071,162	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	496,700	444,722	2
Net Utility Plant	1,695,543	1,626,440	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	73,600	14,114	8
Temporary Cash Investments (132)	88,504	47,873	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	28,326	41,946	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	312,736	307,522	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	503,166	411,455	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	102,088	101,225	20
Total Deferred Debits	102,088	101,225	
Total Assets and Other Debits	2,300,797	2,139,120	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,393,468	1,272,388	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	855,464	794,375	23
Total Proprietary Capital	2,248,932	2,066,763	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	17,018	26,679	28
Payables to Municipality (233)	34,847	45,678	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	51,865	72,357	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	0	41
Total Liabilities and Other Credits	2,300,797	2,139,120	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	2,071,162	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,192,243	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	0	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	2,192,243	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	496,700	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	0	0	0	0	13
Total Accumulated Provision	496,700	0	0	0	
Net Utility Plant	1,695,543	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	444,722				444,722	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	51,978				51,978	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	51,978	0	0	0	51,978	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance end of year (110.1)	496,700	0	0	0	496,700	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN
SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)					0	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03					0	10
Total credits	0	0	0	0	0	11
Debits during year						12
Book cost of plant retired	0				0	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
Total debits	0	0	0	0	0	17
Balance end of year (110.2)	0	0	0	0	0	18
Composite Depreciation Rate?						19
If yes, what is the rate?						20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.
--

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,272,388	1
Changes during year (explain):		
FINAL PROJECT COSTS FROM PRIOR YEAR PROJECTS	121,080	2
Balance end of year	1,393,468	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	39,166	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	39,166	
Taxes paid during year:		
County, state and local taxes	34,661	6
Social Security taxes	4,261	7
PSC Remainder Assessment	193	8
Other (explain):		
Unemployment	51	9
Total payments and other debits	39,166	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	28,326	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	28,326	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
ADVANCE WITH VILLAGE - INTEREST FREE	312,736	12
Total (Acct. 145):	312,736	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
ENGINEERING/PLANNING FOR 2004 CONSTRUCTION	102,088	15
Total (Acct. 183):	102,088	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
VILLAGE BILLING COLLECTED BY WATER UTILITY	34,847	16
Total (Acct. 233):	34,847	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	2,131,702	0	0	0	2,131,702	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	470,711	0	0	0	470,711	4
Customer Advances for Construction					0	5
					0	6
Average Net Rate Base	1,660,991	0	0	0	1,660,991	
Net Operating Income	25,614	0	0	0	25,614	7
Net Operating Income as a percent of						
Average Net Rate Base	1.54%	N/A	N/A	N/A	1.54%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

General footnotes

Board of Commisioners
Village of Brokaw Utility
Brokaw, Wisconsin

We have compiled the Municipal Utility Annual Report - Class C of the Village of Brokaw Water Utility as of December 31, 2003 and for the year then ended included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Insitute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements are not designed for those who are not informed about such differences.

KRAUSE, HOWARD & COMPANY, S.C.
Certified Public Accountants
March 16, 2004

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	0	0	0	0	0	0	1
Add credits during year:						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105						0	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	269,389	149,634	1
Total Sales of Water	269,389	149,634	
Other Operating Revenues			
Forfeited Discounts (470)	0	0	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	0	0	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	0	0	
Total Operating Revenues	269,389	149,634	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	3,802	62,918	8
Pumping Expenses (620-625)	91,909	69,045	9
Water Treatment Expenses (630-635)	33,646	25,911	10
Transmission and Distribution Expenses (640-655)	1,569	3,840	11
Customer Accounts Expenses (901-904)	235	293	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	21,470	51,103	14
Total Operation and Maintenance Expenses	152,631	213,110	
Other Operating Expenses			
Depreciation Expense (403)	51,978	40,856	15
Amortization Expense (404-407)		0	16
Taxes (408)	39,166	26,212	17
Total Other Operating Expenses	91,144	67,068	
Total Operating Expenses	243,775	280,178	
NET OPERATING INCOME	25,614	(130,544)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	46	1,437	8,994	4
Commercial	2	274	259	5
Industrial	7	1,116,232	217,008	6
Total Metered Sales to General Customers (461)	55	1,117,943	226,261	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		42,345	8
Other Sales to Public Authorities (464)	2	145	783	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	58	1,118,088	269,389	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	42,345	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	<u>42,345</u>	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	<u>0</u>	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	<u>0</u>	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	<u>0</u>	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	<u>0</u>	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	<u>0</u>	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	1,288	0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	28	0	3
Maintenance of Water Source Plant (605)	2,486	62,918	4
Total Source of Supply Expenses	3,802	62,918	
PUMPING EXPENSES			
Operation Labor (620)	21,405	6,370	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	69,273	62,491	7
Operation Supplies and Expenses (623)	486	0	8
Maintenance of Pumping Plant (625)	745	184	9
Total Pumping Expenses	91,909	69,045	
WATER TREATMENT EXPENSES			
Operation Labor (630)	25,599	12,556	10
Chemicals (631)	1,831	4,003	11
Operation Supplies and Expenses (632)	4,356	6,325	12
Maintenance of Water Treatment Plant (635)	1,860	3,027	13
Total Water Treatment Expenses	33,646	25,911	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	54	1,713	14
Operation Supplies and Expenses (641)	1,043	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	434	47	16
Maintenance of Mains (651)	38	1,161	17
Maintenance of Services (652)		0	18
Maintenance of Meters (653)		919	19
Maintenance of Hydrants (654)		0	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	1,569	3,840	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	177	293	22
Accounting and Collecting Labor (902)	29	0	23
Supplies and Expenses (903)	29	0	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	235	293	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	8,109	7,911	27
Office Supplies and Expenses (921)	1,706	1,446	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	5,957	34,096	30
Property Insurance (924)	4,095	4,231	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)		0	33
Regulatory Commission Expenses (928)		1,023	34
Miscellaneous General Expenses (930)	1,603	2,151	35
Transportation Expenses (933)		0	36
Maintenance of General Plant (935)		245	37
Total Administrative and General Expenses	21,470	51,103	
Total Operation and Maintenance Expenses	152,631	213,110	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		34,661	23,530	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		34,661	23,530	
Social Security		4,261	2,581	3
PSC Remainder Assessment		193	101	4
Other (specify): UNEMPLOYMENT		51	0	5
Total tax expense		39,166	26,212	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.244833				3
County tax rate	mills		7.241925				4
Local tax rate	mills		6.499216				5
School tax rate	mills		13.178383				6
Voc. school tax rate	mills		2.327998				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.492355				10
Less: state credit	mills		2.035622				11
Net tax rate	mills		27.456733				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.499216				14
Combined School Tax Rate	mills		15.506381				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.005597				17
Total Tax Rate	mills		29.492355				18
Ratio of Local and School Tax to Total	dec.		0.746146				19
Total tax net of state credit	mills		27.456733				20
Net Local and School Tax Rate	mills		20.486726				21
Utility Plant, Jan. 1	\$	2,071,162	2,071,162				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	2,071,162	2,071,162				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,071,162	2,071,162				26
Assessment Ratio	dec.		0.816882				27
Assessed Value	\$	1,691,895	1,691,895				28
Net Local & School Rate	mills		20.486726				29
Tax Equiv. Computed for Current Year	\$	34,661	34,661				30
Tax Equivalent per 1994 PSC Report	\$	23,530					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	34,661					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	362,887		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	362,887	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	61,053		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	250,211	16,928	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,766		20
Total Pumping Plant	320,030	16,928	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	177,884		22
Water Treatment Equipment (332)	114,992		23
Total Water Treatment Plant	292,876	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	<u>0</u>	<u>0</u>	<u>0</u>	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			362,887	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	<u>362,887</u>	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			61,053	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			267,139	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			8,766	20
Total Pumping Plant	<u>0</u>	<u>0</u>	<u>336,958</u>	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			177,884	22
Water Treatment Equipment (332)			114,992	23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	<u>292,876</u>	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,900		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	113,762	11,860	26
Transmission and Distribution Mains (343)	847,771	84,978	27
Fire Mains (344)	0		28
Services (345)	40,477	3,110	29
Meters (346)	28,697		30
Hydrants (348)	56,602	4,205	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,094,209	104,153	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	1,160		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	1,160	0	
Total utility plant in service directly assignable	2,071,162	121,081	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,071,162	121,081	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			6,900 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			125,622 26
Transmission and Distribution Mains (343)			932,749 27
Fire Mains (344)			0 28
Services (345)			43,587 29
Meters (346)			28,697 30
Hydrants (348)			60,807 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,198,362
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			1,160 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	1,160
Total utility plant in service directly assignable	0	0	2,192,243
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	2,192,243

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	<u>0</u>	<u>0</u>	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
TRANSMISSION AND DISTRIBUTION PLANT		
Land and Land Rights (340)		24
Structures and Improvements (341)		25
Distribution Reservoirs and Standpipes (342)		26
Transmission and Distribution Mains (343)		27
Fire Mains (344)		28
Services (345)		29
Meters (346)		30
Hydrants (348)		31
Other Transmission and Distribution Plant (349)		32
Total Transmission and Distribution Plant	<u>0</u>	<u>0</u>
GENERAL PLANT		
Land and Land Rights (389)		33
Structures and Improvements (390)		34
Office Furniture and Equipment (391)		35
Computer Equipment (391.1)		36
Transportation Equipment (392)		37
Stores Equipment (393)		38
Tools, Shop and Garage Equipment (394)		39
Laboratory Equipment (395)		40
Power Operated Equipment (396)		41
Communication Equipment (397)		42
SCADA Equipment (397.1)		43
Miscellaneous Equipment (398)		44
Other Tangible Property (399)		45
Total General Plant	<u>0</u>	<u>0</u>
Total utility plant in service directly assignable	<u>0</u>	<u>0</u>
Common Utility Plant Allocated to Water Department		46
Total utility plant in service	<u>0</u>	<u>0</u>

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			0 27
Fire Mains (344)			0 28
Services (345)			0 29
Meters (346)			0 30
Hydrants (348)			0 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	0
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	0

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			91,273	91,273	1
February			86,332	86,332	2
March			95,883	95,883	3
April			85,117	85,117	4
May			88,737	88,737	5
June			104,383	104,383	6
July			104,131	104,131	7
August			104,092	104,092	8
September			95,772	95,772	9
October			93,742	93,742	10
November			87,355	87,355	11
December			88,159	88,159	12
Total annual pumpage	0	0	1,124,976	1,124,976	
Less: Water sold				1,118,088	13
Volume pumped but not sold				6,888	14
Volume sold as a percent of volume pumped				99%	15
Volume used for water production, water quality and system maintenance				2,595	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,595	19
Volume pumped but unaccounted for				4,293	20
Percent of water lost				0%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,828	23
Date of maximum: 7/2/2003					24
Cause of maximum:					25
PAPER MILL USAGE.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,736	26
Date of minimum: 8/1/2003					27
Total KWH used for pumping for the year				1,645,392	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
EVEREST AVENUE	1A	88	8	125,000	Yes	1
EVEREST AVENUE	1B	90	8	80,000	Yes	2
N 4TH STREET	4A	145	18	1,400,000	Yes	3
N 4TH STREET	5	138	18	1,700,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1A	1B	4A	1
Location	EVEREST AVENUE	EVEREST AVENUE	N 4TH STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	2001	1985	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	200	250	1,300	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	GE	10
Year Installed	1997	1985	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	10	10	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5	WEST BOOSTER		14
Location	N 4TH STREET	WW 4TH STREET		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	LAYNE	LAYNE		18
Year Installed	1998	2002		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	1,600	650		21
Pump Motor or Standby Engine Mfr	GE	AMERICAN TURBINE		23
Year Installed	1998	2002		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	175	75		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	PRESSURE TANK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	4
			5
Year constructed	1946	2002	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	117	5	10
Total capacity in gallons (actual)	50,000	750	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		13
			14
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		15
			16
Filters, type (gravity, pressure, other, none)	PRESSURE		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5000		19
			20
Is a corrosion control chemical used (yes, no)?	N		21
			22
Is water fluoridated (yes, no)?	N		23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	1,732	0	0	0	1,732	1
M	D	6.000	6,170	0	0	0	6,170	2
M	D	8.000	4,439	0	0	0	4,439	3
M	D	10.000	3,919	0	0	0	3,919	4
M	D	12.000	6,352	0	0	0	6,352	5
M	D	18.000	3,946	0	0	0	3,946	6
Total Within Municipality			26,558	0	0	0	26,558	
Total Utility			26,558	0	0	0	26,558	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	43	0	0	0	43	0	1
M	1.000	40	0	0	0	40	38	2
M	1.500	1	0	0	0	1	0	3
M	2.000	1	0	0	0	1	0	4
M	3.000	1	0	0	0	1	0	5
Total Utility		86	0	0	0	86	38	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	49	0	0	0	49	5	1
1.500	2	0	0	1	3	0	2
2.000	1	0	0	(1)	0	0	3
3.000	2	0	0	0	2	0	4
6.000	1	0	0	1	2	1	5
10.000	1	0	0	0	1	1	6
12.000	1	0	0	0	1	1	7
Total:	57	0	0	1	58	8	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	44	0	3	2	0	0	49	1
1.500	0	3	0	0	0	0	3	2
2.000	0	0	0	0	0	0	0	3
3.000	0	0	1	0	1	0	2	4
6.000	0	0	1	0	1	0	2	5
10.000	0	0	1	0	0	0	1	6
12.000	0	0	1	0	0	0	1	7
Total:	44	3	7	2	2	0	58	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	37				37	2
Total Fire Hydrants	37	0	0	0	37	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	37
Number of distribution system valves end of year:	71
Number of distribution valves operated during year:	71

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

Line 4 - Well repair in 2002, none in 2003.
Line 5 - Additional labor required for 2003 operations.
Line 10 - Additional labor required for 2003 operations.
Line 30 - Less general engineering fees.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.

Line 17 - Final project costs from prior year projects, no physical additions.
Line 26 - Final project costs from prior year projects, no physical additions.
Line 27 - Final project costs from prior year projects, no physical additions.
Line 29 - Final project costs from prior year projects, no physical additions.
Line 31 - Final project costs from prior year projects, no physical additions.

Meters (Page W-19)

General footnotes

Column E - Adjust to actual.
